

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

WATER GREMLIN COMPANY, *et al.*,¹

Debtors.

Chapter 11

Case No. 23-11775 (LSS)

(Jointly Administered)

**SECOND AMENDMENT OF STATEMENT OF FINANCIAL
AFFAIRS FOR WATER GREMLIN HOLDINGS, INC.**

¹. The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: WG Sub, LLC ("WG Sub") (0781), Water Gremlin Holdings, Inc. ("Holdings") (9250), and Water Gremlin Company ("Water Gremlin") (6396).

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**GLOBAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY,
AND DISCLAIMERS REGARDING DEBTORS' SCHEDULES OF ASSETS AND
LIABILITIES AND STATEMENTS OF FINANCIAL AFFAIRS**

The above-captioned debtors and debtors in possession (collectively, the “**Debtors**”), with the assistance of their advisors, have filed their respective Schedules of Assets and Liabilities (collectively, the “**Schedules**”) and Statements of Financial Affairs (collectively, the “**Statements**”) in the United States Bankruptcy Court for the District of Delaware (the “**Bankruptcy Court**”), pursuant to section 521 of title 11 of the United States Code (the “**Bankruptcy Code**”) and Rule 1007 of the Federal Rules of Bankruptcy Procedure.

These *Global Notes and Statement of Limitations, Methodology, and Disclaimers Regarding the Debtors’ Schedules of Assets and Liabilities and Statements of Financial Affairs* (the “**Global Notes**”) pertain to, are incorporated by reference in, and comprise an integral part of each of the Schedules and Statements. These Global Notes should be referred to, considered, and reviewed in connection with any review of the Schedules and Statements.² In the event that the Schedules and/or Statements differ from these Global Notes, these Global Notes control.

While the Debtors’ management and advisors have made reasonable efforts to ensure that the Schedules and Statements are as accurate and complete as possible under the circumstances, based on information available at the time of preparation, subsequent information or discovery may result in material changes to these Schedules and Statements, and inadvertent errors, inaccuracies, or omissions may have occurred. Because the Schedules and Statements contain unaudited information, which is subject to further review, verification, and potential adjustment, there can be no assurance that these Schedules and Statements are complete. The Debtors reserve all rights to amend or supplement the Schedules and Statements from time to time, in all respects, as may be necessary or appropriate, including, without limitation, the right to amend the Schedules and Statements with respect to a claim (as defined in section 101(5) of the Bankruptcy Code,

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: WG Sub, LLC (“**WG Sub**”) (0781), Water Gremlin Holdings, Inc. (“**Holdings**”) (9250), and Water Gremlin Company (“**Water Gremlin**”) (6396).

² These Global Notes supplement and are in addition to any specific notes contained in each Debtor’s Schedules or Statements. The fact that the Debtors may reference an individual Debtor’s Schedules and Statements and not those of another Debtor should not be interpreted as a decision by the Debtors to exclude the applicability of such reference to any of the Schedules and Statements of any other Debtor, as applicable.

“**Claim**”) description or designation; dispute or otherwise assert offsets or defenses to any Claim reflected in the Schedules and Statements as to amount, liability, priority, status, or classification; subsequently designate any Claim as “disputed,” “contingent,” or “unliquidated;” or object to the extent, validity, enforceability, priority, or avoidability of any Claim. Any failure to designate a Claim in the Schedules or Statements as “disputed,” “contingent,” or “unliquidated” does not constitute an admission by the Debtors that such Claim or amount is not “disputed,” “contingent,” or “unliquidated.” Listing a Claim does not constitute an admission of liability by the Debtors. Nothing contained in the Schedules and Statements shall constitute a waiver of any right of the Debtors or an admission with respect to the Debtors’ Chapter 11 Cases (as defined herein) (including, but not limited to, issues involving claims, substantive consolidation, defenses, equitable subordination, and/or causes of action arising under the provisions of chapter 5 of the Bankruptcy Code or any other relevant non-bankruptcy laws to recover assets or avoid transfers).

The Debtors and their agents, attorneys and financial advisors do not guarantee or warrant the accuracy or completeness of the data that is provided herein, and will not be liable for any loss or injury arising out of or caused in whole or in part by the acts, errors, or omissions, whether negligent or otherwise, in procuring, compiling, collecting, interpreting, reporting, communicating, or delivering the information contained herein. The Debtors and their agents, attorneys, and financial advisors expressly do not undertake any obligation to update, modify, revise, or re-categorize the information provided herein, or to notify any third party should the information be updated, modified, revised, or re-categorized, except as required by applicable law. In no event will the Debtors or their agents, attorneys and/or financial advisors be liable to any third party for any direct, indirect, incidental, consequential, or special damages (including, but not limited to, damages arising from the disallowance of a potential claim against the Debtors or damages to business reputation, lost business, or lost profits), arising from the accuracy or completeness of the data provided herein whether foreseeable or not and however caused, even if the Debtors or their agents, attorneys, and financial advisors are advised of the possibility of such damages.

Bradley J. Hartsell, the President or Authorized Person of the Debtors, has signed the Schedules and Statements. Mr. Hartsell is an authorized signatory for the Debtors. In reviewing and signing the Schedules and Statements, Mr. Hartsell has necessarily relied upon the efforts, statements, and representations of various third parties involved in the Debtors’ operations. Mr. Hartsell has not (and could not have) personally verified the accuracy of each such statement and representation, including statements and representations concerning amounts owed to creditors.

I. GLOBAL NOTES AND OVERVIEW OF METHODOLOGY

1. ***Description of the Chapter 11 Case.*** On October 27, 2023 (the “**Petition Date**”), the Debtors filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code. The Debtors are operating their business and managing their property as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code (the “**Chapter 11 Cases**”). On November 1, 2023, an order was entered directing joint administration of these Chapter 11 Cases [Docket No. 33]. Notwithstanding the joint administration of the Debtors’ Chapter 11 Cases for procedural purposes, each Debtor has filed its own Schedules and Statements. The information provided herein, except as otherwise noted, is reported as of the Petition Date. On November 7, 2023, the United States Trustee for the District of Delaware

(the “**U.S. Trustee**”) appointed an official committee of unsecured creditors (the “**Committee**”). No trustee or examiner has been appointed in the Chapter 11 Cases.

2. ***Basis of Presentation.*** For financial reporting purposes, in the ordinary course prior to the Petition Date, the Debtors prepared financial statements that were consolidated by Holdings. Combining the assets and liabilities set forth in the Schedules and Statements would result in amounts that may be different from financial information that would be prepared on a consolidated basis under Generally Accepted Accounting Principles (“**GAAP**”). The Schedules and Statements do not purport to represent financial statements prepared in accordance with GAAP nor are they intended to fully reconcile to the financial statements prepared by the Debtors. Unlike the consolidated financial statements, the Schedules and Statements reflect the assets and liabilities of each separate Debtor, except where otherwise indicated. Information contained in the Schedules and Statements has been derived from the Debtors’ books and records and historical financial statements.

3. Moreover, given, among other things, the extent of the Debtors’ unused net operating losses and the uncertainty surrounding the valuation and nature of certain of the Debtors’ assets and liabilities, to the extent that a Debtor shows more assets than liabilities, this is not an admission that a Debtor was solvent as of the Petition Date or at any time prior to the Petition Date.

4. ***Reservation and Limitations.*** While reasonable efforts have been made to prepare and file complete and accurate Schedules and Statements, inadvertent errors or omissions may exist. The Debtors reserve all rights to amend and/or supplement the Schedules and Statements from time to time as is necessary or appropriate. Nothing contained in the Schedules and Statements constitutes a waiver of any of the Debtors’ rights or an admission of any kind with respect to these Chapter 11 Cases, including, but not limited to, any rights or claims of the Debtors against any third party or issues involving substantive consolidation, equitable subordination, or defenses or causes of action arising under the provisions of chapter 5 of the Bankruptcy Code or any other relevant applicable bankruptcy or non-bankruptcy laws to recover assets or avoid transfers. Any specific reservation of rights contained elsewhere in these Global Notes does not limit in any respect the general reservation of rights contained in this paragraph.

5. ***No Admission.*** Nothing contained in the Schedules and Statements is intended as, or should be construed as, an admission or stipulation of the validity of any claim against any Debtor, any assertion made therein or herein, or a waiver of any of the Debtors’ rights to dispute any claim or assert any cause of action or defense against any party.

II. GENERAL DISCLOSURE APPLICATION TO SCHEDULES AND STATEMENTS

6. ***Causes of Action.*** Despite their reasonable efforts to identify all known assets, the Debtors may not have listed all of their causes of action or potential causes of action against third-parties as assets in the Schedules and Statements, including causes of actions arising under the provisions of Chapter 5 of the Bankruptcy Code and any other relevant nonbankruptcy laws to recover assets or avoid transfers. The Debtors reserve all of their rights with respect to any cause of action (including avoidance actions), controversy, right of setoff, cross claim,

counterclaim, or recoupment, and any claim in connection with any contract, breach of duty imposed by law or in equity, demand, right, action, lien, indemnity, guaranty, suit, obligation, liability, damage, judgment, account, defense, power, privilege, license, and franchise of any kind or character whatsoever, known, unknown, fixed or contingent, matured or unmatured, suspected or unsuspected, liquidated or unliquidated, disputed or undisputed, secured or unsecured, assertable directly or derivatively, whether arising before, on, or after the Petition Date, in contract or in tort, in law or in equity, or pursuant to any other theory of law (collectively, “**Causes of Action**”) it may have, and neither these Global Notes nor the Schedules nor the Statements shall be deemed a waiver of any Causes of Action or in any way prejudice or impair the assertion of any such Causes of Action.

7. **Recharacterization.** The Debtors have made reasonable efforts to correctly characterize, classify, categorize, and designate the claims, assets, executory contracts, unexpired leases, and other items reported in the Schedules and Statements. However, the Debtors may have inadvertently improperly characterized, classified, categorized, designated, or omitted certain items due to the complexity of the Debtors’ business. Accordingly, the Debtors reserve all of their rights to recharacterize, reclassify, recategorize, or redesignate items reported in the Schedules and Statements at a later time as necessary or appropriate, including, without limitation, whether contracts or leases listed herein were deemed executory or unexpired as of the Petition Date and remain executory and unexpired postpetition.

8. **Claim Designations.** Listing a claim (i) on Schedule D as “secured,” (ii) on Schedule E/F part 1 as “unsecured priority” or (iii) on Schedule E/F part 2 as “unsecured nonpriority,” does not constitute a waiver of any of the Debtors’ rights to recharacterize, reclassify, recategorize, or redesignate such claim. Furthermore, listing a contract on Schedule G as “executory” or “unexpired,” does not constitute an admission by the Debtors that such contract or agreement is an executory contract or unexpired lease nor a waiver of the Debtors’ right to recharacterize, reclassify or dispute the validity, status or enforceability of any contracts, agreements or leases set forth on Schedule G and to amend or supplement such Schedule, as necessary.

9. **Totals.** All totals that are included in the Schedules and Statements represent totals of all known and estimated amounts included in the Schedules and Statements. To the extent there are unknown, disputed, contingent, unliquidated, or otherwise undetermined amounts, the actual total may be materially different than the listed total. The description of an amount as “unknown,” “disputed,” “contingent,” “unliquidated,” or “undetermined” is not intended to reflect upon the materiality of such amount. Due to numerous unliquidated, contingent and/or disputed claims, it is possible that the summary statistics in the Schedules, Statements and Global Notes may understate the Debtors’ liabilities (possibly to a significant extent).

10. **Court Orders.** Pursuant to certain orders of the Bankruptcy Court, the Debtors were authorized (but not directed) to pay, among other things, certain prepetition claims, including with respect to employees, among others. Accordingly, certain of these liabilities may have been, or will be, satisfied in accordance with such orders. Where the Schedules list creditors and set forth the Debtors’ scheduled amount of such claims, such scheduled amounts reflect amounts owed as of the Petition Date. However, the estimates of claims set forth in the

Schedules may not reflect assertions by the Debtors' creditors of a right to have such claims paid or reclassified under the Bankruptcy Code or orders of the Bankruptcy Court.

11. ***Other Paid Claims.*** To the extent the Debtors have reached any postpetition settlement with a vendor or other creditor, the terms of such settlement will prevail, supersede amounts listed in the Schedules and Statements, and shall be enforceable by all parties, subject to any necessary Bankruptcy Court approval. To the extent the Debtors pay any of the claims listed in the Schedules and Statements pursuant to any orders entered by the Bankruptcy Court, the Debtors reserve all rights to amend and supplement the Schedules and Statements and take other action, such as filing claims objections or notices of satisfaction of such claims, as is necessary and appropriate to avoid overpayment or duplicate payment for such liabilities.

12. ***Liabilities.*** The Debtors allocated liabilities between the prepetition and postpetition periods based on the information and research conducted in connection with the preparation of the Schedules and Statements. As additional information becomes available and further research is conducted, the allocation of liabilities between the prepetition and postpetition periods may change. The Debtors reserve all rights to modify, amend or supplement the Schedules and Statements as is necessary or appropriate. The liabilities listed on these Schedules do not reflect any analysis of claims under section 503(b)(9) of the Bankruptcy Code. Accordingly, the Debtors reserve all rights to dispute or challenge the validity of any asserted claims under section 503(b)(9) of the Bankruptcy Code or the characterization of the structure of any such transaction or any document or instrument related to such creditor's claim.

13. ***Currency.*** Unless otherwise indicated, all amounts are reflected in U.S. dollars.

14. ***Valuation.*** The Debtors believe it would be prohibitively expensive, unduly burdensome, and an inefficient use of estate assets for the Debtors to obtain current market valuations of all of their assets. For these reasons, the Debtors have indicated in the Schedules and Statements that the values of certain assets and liabilities are undetermined or unknown. Unless otherwise indicated, the Schedules and Statements reflect net book values as of the Petition Date. Exceptions to this include operating cash and certain other assets as described herein. Operating cash is presented as bank balances as of the Petition Date. Amounts ultimately realized may vary from net book value, and such variance may be material. The omission of an asset from the Schedules and Statements does not constitute a representation regarding the ownership of such asset, and any such omission does not constitute a waiver of any rights of the Debtors with respect to such asset.

15. ***Leases.*** Nothing in the Schedules or Statements (including, without limitation the failure to list leased property or equipment as owned property or equipment) is, or shall be construed as, an admission as to the determination of legal status of any lease (including whether any lease is a true lease or financing arrangement), and the Debtors reserve all of their rights with respect to such issues. The Debtors lease facilities under various lease agreements. These leases are reported on the Schedule G. To the extent that there was an amount outstanding under any of these agreements as of the respective Petition Date, the amount owed to the applicable lessor has been listed on Schedule E/F Part 2.

16. ***Estimates.*** To prepare and file the Schedules in accordance with the deadline established in the Chapter 11 Cases, management was required to make certain estimates and assumptions that affected the reported amounts of these assets and liabilities as of the Petition Date. The Debtors reserve the right to amend the reported amounts of assets and liabilities to reflect changes in those estimates or assumptions.

17. ***Fiscal Year.*** The Debtors' fiscal years end on September 30.

18. ***Intellectual Property Rights.*** Exclusion of certain intellectual property shall not be construed to be an admission that such intellectual property rights have been abandoned, have been terminated, or otherwise have expired by their terms, or have been assigned or otherwise transferred pursuant to a sale, acquisition, or other transaction. Conversely, inclusion of certain intellectual property shall not be construed to be an admission that such intellectual property rights have not been abandoned, have not been terminated, or otherwise have not expired by their terms, or have not been assigned or otherwise transferred pursuant to a sale, acquisition, or other transaction. The Debtors reserve all of their rights with respect to the legal status of any and all intellectual property rights.

19. ***Liens.*** The inventories, property, and equipment listed in the Statements and Schedules are presented without consideration of any asserted mechanics', materialmen, or similar liens that may attach (or have attached) to such inventories, property, and equipment.

20. ***Credits and Adjustments.*** The claims of individual creditors for, among other things, goods, products, services, or taxes are listed as the amounts entered on the Debtors' books and records and may not reflect credits, allowances, or other adjustments due from such creditors to the Debtors. The Debtors reserve all of their rights with regard to such credits, allowances, and other adjustments, including the right to assert claims objections and/or setoffs with respect to the same.

21. ***Insiders.*** In the circumstance where the Schedules and Statements require information regarding "insiders," the Debtors have included information with respect to certain individuals who the Debtors believe may be included in the definition of "insider" set forth in section 101(31) of the Bankruptcy Code during the relevant time periods. The listing of a party as an insider for purposes of the Schedules and Statements is not intended to be, nor should it be, construed as an admission of any fact, right, claim, or defense, and all such rights, claims, and defenses are hereby expressly reserved. Information regarding the individuals listed as insiders in the Schedules and Statements has been included for informational purposes only and such information may not be used for (1) the purposes of determining (i) control of the Debtors, (ii) the extent to which any individual exercised management responsibilities or functions or corporate decision making authority over the Debtors, or (iii) whether such individual could successfully argue that he or she is not an insider under applicable law, including the Bankruptcy Code and federal securities laws, or with respect to any theories of liability or (2) any other purpose.

22. ***Intercompany Claims.*** Receivables and payables among the Debtors are reported on Schedule A/B and Schedule E/F, respectively. The listing of any amounts with respect to such receivables and payables is not, and should not be construed as, an admission

of the characterization of such balances as debt, equity, or otherwise. For the avoidance of doubt, the Debtors reserve all rights, claims, and defenses in connection with any and all intercompany receivables and payables, including with respect to the characterization of intercompany claims. The Debtors engage in limited intercompany transactions with each other, including the payment or funding of certain operating expenses as described in the *Debtors' Motion For Entry of Interim and Final Orders (I) Authorizing the Debtors to (A) Continue to Operate Their Cash Management System, (B) Honor Certain Prepetition Obligations Related Thereto, (C) Maintain Existing Business Forms, and (D) Perform Intercompany Transactions, (II) Waiving the Requirements of Section 345(b) On An Interim Basis, and (III) Granting Related Relief* [Docket No. 12] (the “**Cash Management Motion**”).

III. SPECIFIC DISCLOSURES WITH RESPECT TO THE DEBTORS' SCHEDULES

23. ***Schedule A/B – All Assets.*** Except as otherwise set forth herein, the value of all assets listed on Schedule A/B are as of the Petition Date, as reflected in the Debtors' books and records. The Debtors have performed no independent review of the value of these assets. The actual value of the assets listed may differ significantly from the amounts reflected in each Debtors' books and records.

24. ***Schedule A/B, Parts 1 and 2 – Cash and Cash Equivalents; Deposits and Prepayments.*** Details with respect to the Debtors' cash management system and bank accounts are provided in the Cash Management Motion and the orders of the Bankruptcy Court granting the Cash Management Motion. The Debtors' bank account balances, and the balances of deposits and prepayments, are reported as of the Petition Date.

25. ***Schedule D - Creditors Holding Secured Claims.*** The descriptions provided on Schedule D are intended only as a summary. Reference to the applicable agreements and related documents is necessary for a complete description of the collateral and the nature, extent and priority of any liens. Nothing in any Debtors' Schedule D shall be deemed a modification, interpretation, or waiver of the terms of any such agreements. Except as specifically stated herein, utility companies and other parties that may hold security deposits have not been listed on Schedule D. In addition, the Debtors have not included on Schedule D parties that may believe their claims are secured through setoff rights or inchoate statutory lien rights.

26. ***Schedule E/F - Creditors Holding Unsecured Priority and/or Unsecured Non-Priority Claims.*** The listing of any claim on Schedule E/F does not constitute an admission by the Debtors that such claim or any portion thereof is entitled to priority treatment under section 507 of the Bankruptcy Code. The Debtors reserve all of their rights to dispute the amount and/or the priority status of any claim on any basis at any time.

27. The Debtors have obtained authority from the Bankruptcy Court to pay certain prepetition claims, including those of employees pursuant to the *Final Order (I) Authorizing the Debtors to (A) Pay Prepetition Wages, Salaries, Other Compensation, and Reimbursable Expenses and (B) Continue Employee Benefits Programs, and (II) Granting Related Relief* [Docket No. 91] (the “**Wage Order**”). The Wage Order authorizes the Debtor to pay in the ordinary course accrued but unpaid PTO upon termination of an employee, unless such amount

exceeds the limits of sections 507(a)(4) and 507(a)(5). The Debtors expect that all or most prepetition claims of current employees for wages, salaries, benefits and other related obligations either have been paid or will be paid in the ordinary course of business. Thus, Schedule E/F Part 1 does not include prepetition claims of employees on account of wages, salaries, benefits and other obligations that the Debtors have paid or expect to pay in the ordinary course of business, however Schedule E/F Part 1 does list claims for accrued but unpaid PTO. To the extent any claims on account of employee wages, salaries, benefits, and other obligations are not paid, the Debtors reserve the right to amend Schedule E/F Part 1 and Part 2, as necessary or appropriate.

28. The unsecured non-priority claims of creditors for among other things, products, goods or services are listed as either the lower of the amounts invoiced by the creditor or the estimated accrued amounts reflected on the Debtors' books and records and may not reflect credits or allowances due from such creditors to the Debtors.

29. Schedule E/F reflects the prepetition amounts owing to counterparties to executory contracts and unexpired leases. Such prepetition amounts, however, may be paid in connection with the assumption, or assumption and assignment, of an executory contract or unexpired lease. In addition, Schedule E/F does not include rejection damage claims of the counterparties to the executory contracts and unexpired leases that have been or may be rejected, to the extent such damage claims exist.

30. ***Schedule G - Unexpired Leases and Executory Contracts.*** The contracts, agreements and leases listed on the Schedule G may have expired or may have been modified, amended or supplemented from time to time by various amendments, restatements, waivers, estoppels, certificates, letters, memoranda or other documents, instruments and agreements that may not be listed on Schedule G, despite the Debtors' use of reasonable efforts to identify such documents. Certain of the executory contracts and unexpired leases listed on Schedule G may contain certain renewal options, guarantees of payment, options to purchase, rights of first refusal, and other miscellaneous rights, which are not set forth separately on Schedule G. In addition, the Debtors may have entered into various other types of agreements in the ordinary course of business, such as subordination, nondisturbance and attornment agreements, supplemental agreements, amendments/letter agreements, title agreements and confidentiality agreements. Such documents may not be set forth on Schedule G. Certain of the executory contracts or unexpired leases listed in Schedule G may include one or more ancillary documents, including but not limited to any underlying assignment and assumption agreements, amendments, supplements, full and partial assignments, renewals and partial releases. Executory contracts that are oral in nature, if any, have not been included on Schedule G. To the extent the Court determines a particular contract not included on Schedule G is executory, the Debtors will amend Schedule G to add that contract, as necessary or appropriate.

31. In addition, Schedule G does not include rejection damage claims of the counterparties to the executory contracts and unexpired leases that have been or may be rejected, to the extent such damage claims exist.

32. Omission of a contract or agreement from Schedule G does not constitute an

admission that such omitted contract or agreement is not an executory contract or unexpired lease. The Debtors' rights under the Bankruptcy Code with respect to any such omitted contracts or agreements are not impaired by the omission.

IV. SPECIFIC DISCLOSURES WITH RESPECT TO THE DEBTORS' STATEMENTS

33. ***Statements Item 7 – Litigation.*** Despite reasonable efforts, the Debtors may not have identified all of their causes of action (filed or potential) against third parties as assets in their Schedules and Statements. The Debtors reserve all rights with respect to any causes of action and nothing in the Global Notes or the Schedules and Statements shall be deemed a waiver of any such causes of action.

34. ***Statements Item 22 – Judicial or Administrative Proceedings Under Environmental Law.*** Despite reasonable efforts, the Debtors may not have identified in their Statements all judicial or administrative proceedings under environmental laws, including settlements and orders, to which the Debtors have been a party. The Debtors reserve all rights with respect to any judicial or administrative proceedings under any environmental law.

35. ***Statements Item 31 – Consolidated Group.*** As described above, for financial reporting purposes, in the ordinary course prior to the Petition Date, the Debtors prepared financial statements that were consolidated by Holdings. Although the Debtors' consolidated tax returns were not due prior to the Petition Date (and therefore such tax returns have not been filed) the Debtors anticipate being treated as a consolidated group for tax purposes.

Fill in this information to identify the case:

Debtor name: Water Gremlin Holdings, Inc.

United States Bankruptcy Court for the: District of Delaware

Case number: 23-11776

Check if this is an
amended filing**Official Form 207****Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy**

04/22

The debtor must answer every question. If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known).

Part 1: Income**1. Gross revenue from business**☒ None

Identify the beginning and ending dates of the debtor's fiscal year, which may be a calendar year

Sources of revenue

Check all that apply

Gross revenue
(before deductions and
exclusions)**From the beginning of
the fiscal year to filing
date:**From _____ to Filing Date☐ Operating a business☐ Other**For prior year:**

From _____ to _____

☐ Operating a business☐ Other**For the year before that:**

From _____ to _____

☐ Operating a business☐ Other**2. Non-business revenue**

Include revenue regardless of whether that revenue is taxable. Non-business income may include interest, dividends, money collected from lawsuits, and royalties. List each source and the gross revenue for each separately. Do not include revenue listed in line 1.

☐ None**Description of sources of revenue****Gross revenue from
each source**
(before deductions and
exclusions)**From the beginning of
the fiscal year to filing
date:**From 10/1/2023 to Filing Date

\$0.00

For prior year:From 10/1/2022 to 9/30/2023

\$0.00

For the year before that:From 10/1/2021 to 9/30/2022Interest Income

\$2.00

Part 2: List Certain Transfers Made Before Filing for Bankruptcy**3. Certain payments or transfers to creditors within 90 days before filing this case**

List payments or transfers - including expense reimbursements - to any creditor, other than regular employee compensation, within 90 days before filing this case unless the aggregate value of all property transferred to that creditor is less than \$7,575. (This amount may be adjusted on 4/01/25 and every 3 years after that with respect to cases filed on or after the date of adjustment.)

☒ None

Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer Check all that apply
3.1 	 	 	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other

4. Payments or other transfers of property made within 1 year before filing this case that benefited any insider

List payments or transfers, including expense reimbursements, made within 1 year before filing this case on debts owed to an insider or guaranteed or cosigned by an insider unless the aggregate value of all property transferred to or for the benefit of the insider is less than \$7,575. (This amount may be adjusted on 4/01/25 and every 3 years after that with respect to cases filed on or after the date of adjustment.) Do not include any payments listed in line 3. Insiders include officers, directors, and anyone in control of a corporate debtor and their relatives; general partners of a partnership debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(31).

☐ None

Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.1 See SOFA 4 Exhibit Relationship to debtor 	 	 \$7,150,147.90	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input checked="" type="checkbox"/> Other

5. Repossessions, foreclosures, and returns

List all property of the debtor that was obtained by a creditor within 1 year before filing this case, including property repossessed by a creditor, sold at a foreclosure sale, transferred by a deed in lieu of foreclosure, or returned to the seller.

Do not include property listed in line 6.

☒ None

Creditor's name and address	Description of the property	Date	Value of property
5.1 	 	 	

6. Setoffs

List any creditor, including a bank or financial institution, that within 90 days before filing this case set off or otherwise took anything from an account of the debtor without permission or refused to make a payment at the debtor's direction from an account of the debtor because the debtor owed a debt.

☒ None

Creditor's name and address	Description of the action creditor took	Date action was taken	Amount
6.1 	 Last 4 digits of account number	 	

Part 3: Legal Actions or Assignments

7. Legal actions, administrative proceedings, court actions, executions, attachments, or governmental audits

List the legal actions, proceedings, investigations, arbitrations, mediations, and audits by federal or state agencies in which the debtor was involved in any capacity—within 1 year before filing this case.

☐ None

Case title	Nature of case	Court or agency's name and address	Status of case
7.1 <div><div>Name</div><div>Anderson, obo Darlene Frogner, deceased, v. Okabe Co., Ltd. d/b/a Water Gremlin Co., et. al.</div><div>Case number</div><div>N/A</div></div>	Tort Claim	<div><div>Name</div><div>State of Minnesota, County of Ramsey, District Court, Second Judicial District</div><div>Street</div><div>15 W Kellogg Blvd</div><div><div>City</div><div>St Paul</div><div>State</div><div>MN</div><div>Zip</div><div>55102</div></div></div>	<div><input checked="" type="checkbox"/> Pending</div> <div><input type="checkbox"/> On appeal</div> <div><input type="checkbox"/> Concluded</div>
7.2 <div><div>Name</div><div>Anderson, obo Mark Anderson, deceased, v. Okabe Co., Ltd. d/b/a Water Gremlin Co., et. al.</div><div>Case number</div><div>N/A</div></div>	Tort Claim	<div><div>Name</div><div>State of Minnesota, County of Ramsey, District Court, Second Judicial District</div><div>Street</div><div>15 W Kellogg Blvd</div><div><div>City</div><div>St Paul</div><div>State</div><div>MN</div><div>Zip</div><div>55102</div></div></div>	<div><input checked="" type="checkbox"/> Pending</div> <div><input type="checkbox"/> On appeal</div> <div><input type="checkbox"/> Concluded</div>
7.3 <div><div>Name</div><div>Anderson, v. Okabe Co., Ltd. d/b/a Water Gremlin Co., et. al.</div><div>Case number</div><div>N/A</div></div>	Tort Claim	<div><div>Name</div><div>State of Minnesota, County of Ramsey, District Court, Second Judicial District</div><div>Street</div><div>15 W Kellogg Blvd</div><div><div>City</div><div>St Paul</div><div>State</div><div>MN</div><div>Zip</div><div>55102</div></div></div>	<div><input checked="" type="checkbox"/> Pending</div> <div><input type="checkbox"/> On appeal</div> <div><input type="checkbox"/> Concluded</div>
7.4 <div><div>Name</div><div>Bennek, v. Okabe Co., Ltd. d/b/a Water Gremlin Co., et. al.</div><div>Case number</div><div>N/A</div></div>	Tort Claim	<div><div>Name</div><div>State of Minnesota, County of Ramsey, District Court, Second Judicial District</div><div>Street</div><div>15 W Kellogg Blvd</div><div><div>City</div><div>St Paul</div><div>State</div><div>MN</div><div>Zip</div><div>55102</div></div></div>	<div><input checked="" type="checkbox"/> Pending</div> <div><input type="checkbox"/> On appeal</div> <div><input type="checkbox"/> Concluded</div>
7.5 <div><div>Name</div><div>Bergman, v. Okabe Co., Ltd. d/b/a Water Gremlin Co., et. al.</div><div>Case number</div><div>N/A</div></div>	Tort Claim	<div><div>Name</div><div>State of Minnesota, County of Ramsey, District Court, Second Judicial District</div><div>Street</div><div>15 W Kellogg Blvd</div><div><div>City</div><div>St Paul</div><div>State</div><div>MN</div><div>Zip</div><div>55102</div></div></div>	<div><input checked="" type="checkbox"/> Pending</div> <div><input type="checkbox"/> On appeal</div> <div><input type="checkbox"/> Concluded</div>

7.6

NameBrink, v. Okabe Co., Ltd. d/b/a
Water Gremlin Co., et. al.**Case number**N/ATort Claim**Name**State of Minnesota, County of Ramsey, District Court,
Second Judicial District**Street**15 W Kellogg Blvd**City**St Paul**State**MN**Zip**55102

Pending



On appeal



Concluded

7.7

NameBrown, v. Okabe Co., Ltd. d/b/a
Water Gremlin Co., et. al.**Case number**N/ATort Claim**Name**State of Minnesota, County of Ramsey, District Court,
Second Judicial District**Street**15 W Kellogg Blvd**City**St Paul**State**MN**Zip**55102

Pending



On appeal



Concluded

7.8

NameCarlson III, obo Dean Carlson
Jr., deceased, v. Okabe Co., Ltd.
d/b/a Water Gremlin Co., et. al.**Case number**N/ATort Claim**Name**State of Minnesota, County of Ramsey, District Court,
Second Judicial District**Street**15 W Kellogg Blvd**City**St Paul**State**MN**Zip**55102

Pending



On appeal



Concluded

7.9

NameCarlson III, obo Jackie Carlson,
deceased, v. Okabe Co., Ltd.
d/b/a Water Gremlin Co., et. al.**Case number**N/ATort Claim**Name**State of Minnesota, County of Ramsey, District Court,
Second Judicial District**Street**15 W Kellogg Blvd**City**St Paul**State**MN**Zip**55102

Pending



On appeal



Concluded

7.10

NameCarlson, obo Sue Carlson,
deceased, v. Okabe Co., Ltd.
d/b/a Water Gremlin Co., et. al.**Case number**N/ATort Claim**Name**State of Minnesota, County of Ramsey, District Court,
Second Judicial District**Street**15 W Kellogg Blvd**City**St Paul**State**MN**Zip**55102

Pending



On appeal



Concluded

7.11

NameCarlson, v. Okabe Co., Ltd.
d/b/a Water Gremlin Co., et. al.**Case number**N/ATort Claim**Name**State of Minnesota, County of Ramsey, District Court,
Second Judicial District**Street**15 W Kellogg Blvd**City**St Paul**State**MN**Zip**55102

Pending



On appeal



Concluded

7.12

Name

Cole, obo Barbara Svoboda,
deceased, v. Okabe Co., Ltd.
d/b/a Water Gremlin Co., et. al.

Case number

N/A

Tort Claim**Name**

State of Minnesota, County of Ramsey, District Court,
Second Judicial District

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55102



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Concluded

7.13

Name

Cole, obo Richard Svoboda,
deceased, v. Okabe Co., Ltd.
d/b/a Water Gremlin Co., et. al.

Case number

N/A

Tort Claim**Name**

State of Minnesota, County of Ramsey, District Court,
Second Judicial District

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7.14

Name

Currier, v. Okabe Co., Ltd. d/b/a
Water Gremlin Co., et. al.

Case number

N/A

Tort Claim**Name**

State of Minnesota, County of Ramsey, District Court,
Second Judicial District

Street

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7.15

Name

Currier, v. Okabe Co., Ltd. d/b/a
Water Gremlin Co., et. al.

Case number

N/A

Tort Claim**Name**

State of Minnesota, County of Ramsey, District Court,
Second Judicial District

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Concluded

7.16

Name

DeMars, v. Okabe Co., Ltd.
d/b/a Water Gremlin Co., et. al.

Case number

N/A

Tort Claim**Name**

State of Minnesota, County of Ramsey, District Court,
Second Judicial District

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Concluded

7.17

Name

Duffy, obo Greg Duffy,
deceased, v. Okabe Co., Ltd.
d/b/a Water Gremlin Co., et. al.

Case number

N/A

Tort Claim**Name**

State of Minnesota, County of Ramsey, District Court,
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7.18

Name

Erickson, obo Leilani Erickson,
deceased, v. Okabe Co., Ltd.
d/b/a Water Gremlin Co., et. al.

Case number

N/A

Tort Claim

Name

State of Minnesota, County of Ramsey, District Court,
Second Judicial District

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☒ Pending

☐ On appeal

☐ Concluded

7.19

Name

Evans (formerly Sage
Hockinson), v. Okabe Co., Ltd.
d/b/a Water Gremlin Co., et. al.

Case number

N/A

Tort Claim

Name

State of Minnesota, County of Ramsey, District Court,
Second Judicial District

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☒ Pending

☐ On appeal

☐ Concluded

7.20

Name

Flater, obo Thomas Flater,
deceased, v. Okabe Co., Ltd.
d/b/a Water Gremlin Co., et. al.

Case number

N/A

Tort Claim

Name

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Second Judicial District

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☒ Pending

☐ On appeal

☐ Concluded

7.21

Name

Gable, v. Okabe Co., Ltd. d/b/a
Water Gremlin Co., et. al.

Case number

N/A

Tort Claim

Name

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Second Judicial District

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☒ Pending

☐ On appeal

☐ Concluded

7.22

Name

Gavin, v. Okabe Co., Ltd. d/b/a
Water Gremlin Co., et. al.

Case number

N/A

Tort Claim

Name

State of Minnesota, County of Ramsey, District Court,
Second Judicial District

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☒ Pending

☐ On appeal

☐ Concluded

7.23

Name

Gonzales, v. Okabe Co., Ltd.
d/b/a Water Gremlin Co., et. al.

Case number

N/A

Tort Claim

Name

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Second Judicial District

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☒ Pending

☐ On appeal

☐ Concluded

7.24	<div><div>Name</div><div>Grogan, v. Okabe Co., Ltd. d/b/a Water Gremlin Co., et. al.</div><div>Case number</div><div>N/A</div></div>	<div>Tort Claim</div>	<div><div>Name</div><div>State of Minnesota, County of Ramsey, District Court, Second Judicial District</div><div>Street</div><div>15 W Kellogg Blvd</div><div><div>City</div><div>St Paul</div><div>State</div><div>MN</div><div>Zip</div><div>55102</div></div></div> <div><div><input checked="" type="checkbox"/> Pending</div><div><input type="checkbox"/> On appeal</div><div><input type="checkbox"/> Concluded</div></div>
7.25	<div><div>Name</div><div>Guanzini, obo Linda Guanzini, deceased, v. Okabe Co., Ltd. d/b/a Water Gremlin Co., et. al.</div><div>Case number</div><div>N/A</div></div>	<div>Tort Claim</div>	<div><div>Name</div><div>State of Minnesota, County of Ramsey, District Court, Second Judicial District</div><div>Street</div><div>15 W Kellogg Blvd</div><div><div>City</div><div>St Paul</div><div>State</div><div>MN</div><div>Zip</div><div>55102</div></div></div> <div><div><input checked="" type="checkbox"/> Pending</div><div><input type="checkbox"/> On appeal</div><div><input type="checkbox"/> Concluded</div></div>
7.26	<div><div>Name</div><div>Gunn, v. Okabe Co., Ltd. d/b/a Water Gremlin Co., et. al.</div><div>Case number</div><div>N/A</div></div>	<div>Tort Claim</div>	<div><div>Name</div><div>State of Minnesota, County of Ramsey, District Court, Second Judicial District</div><div>Street</div><div>15 W Kellogg Blvd</div><div><div>City</div><div>St Paul</div><div>State</div><div>MN</div><div>Zip</div><div>55102</div></div></div> <div><div><input checked="" type="checkbox"/> Pending</div><div><input type="checkbox"/> On appeal</div><div><input type="checkbox"/> Concluded</div></div>
7.27	<div><div>Name</div><div>Hancock, v. Okabe Co., Ltd. d/b/a Water Gremlin Co., et. al.</div><div>Case number</div><div>N/A</div></div>	<div>Tort Claim</div>	<div><div>Name</div><div>State of Minnesota, County of Ramsey, District Court, Second Judicial District</div><div>Street</div><div>15 W Kellogg Blvd</div><div><div>City</div><div>St Paul</div><div>State</div><div>MN</div><div>Zip</div><div>55102</div></div></div> <div><div><input checked="" type="checkbox"/> Pending</div><div><input type="checkbox"/> On appeal</div><div><input type="checkbox"/> Concluded</div></div>
7.28	<div><div>Name</div><div>Hang, obo Mai Kou Xiong, deceased, v. Okabe Co., Ltd. d/b/a Water Gremlin Co., et. al.</div><div>Case number</div><div>N/A</div></div>	<div>Tort Claim</div>	<div><div>Name</div><div>State of Minnesota, County of Ramsey, District Court, Second Judicial District</div><div>Street</div><div>15 W Kellogg Blvd</div><div><div>City</div><div>St Paul</div><div>State</div><div>MN</div><div>Zip</div><div>55102</div></div></div> <div><div><input checked="" type="checkbox"/> Pending</div><div><input type="checkbox"/> On appeal</div><div><input type="checkbox"/> Concluded</div></div>
7.29	<div><div>Name</div><div>Hart, v. Okabe Co., Ltd. d/b/a Water Gremlin Co., et. al.</div><div>Case number</div><div>N/A</div></div>	<div>Tort Claim</div>	<div><div>Name</div><div>State of Minnesota, County of Ramsey, District Court, Second Judicial District</div><div>Street</div><div>15 W Kellogg Blvd</div><div><div>City</div><div>St Paul</div><div>State</div><div>MN</div><div>Zip</div><div>55102</div></div></div> <div><div><input checked="" type="checkbox"/> Pending</div><div><input type="checkbox"/> On appeal</div><div><input type="checkbox"/> Concluded</div></div>

7.30

Name

Hedican, obo Patrick Hedican,
deceased, v. Okabe Co., Ltd.
d/b/a Water Gremlin Co., et. al.

Case number

N/A

Tort Claim**Name**

State of Minnesota, County of Ramsey, District Court,
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Concluded

7.31

Name

Heller, obo Karen Formanek,
deceased, v. Okabe Co., Ltd.
d/b/a Water Gremlin Co., et. al.

Case number

N/A

Tort Claim**Name**

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7.32

Name

Heller, v. Okabe Co., Ltd. d/b/a
Water Gremlin Co., et. al.

Case number

N/A

Tort Claim**Name**

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7.33

Name

Hughes, v. Okabe Co., Ltd.
d/b/a Water Gremlin Co., et. al.

Case number

N/A

Tort Claim**Name**

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Second Judicial District

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7.34

Name

Johnson, obo Ronald Johnson,
deceased, v. Okabe Co., Ltd.
d/b/a Water Gremlin Co., et. al.

Case number

N/A

Tort Claim**Name**

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7.35

Name

Johnston, obo Karen Johnston,
deceased, v. Okabe Co., Ltd.
d/b/a Water Gremlin Co., et. al.

Case number

N/A

Tort Claim**Name**

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7.36

Name

Jungwirth, obo Brianna
Jungwirth, deceased, v. Okabe
Co., Ltd. d/b/a Water Gremlin
Co., et. al.

Case number

N/A

Tort Claim**Name**

State of Minnesota, County of Ramsey, District Court,
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7.37

Name

Kappes, v. Okabe Co., Ltd.
d/b/a Water Gremlin Co., et. al.

Case number

N/A

Tort Claim**Name**

State of Minnesota, County of Ramsey, District Court,
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On appeal



Concluded

7.38

Name

Kerstetter, obo Ardys Hawn,
deceased, v. Okabe Co., Ltd.
d/b/a Water Gremlin Co., et. al.

Case number

N/A

Tort Claim**Name**

State of Minnesota, County of Ramsey, District Court,
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Pending



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Concluded

7.39

Name

Knoche, obo Donald Johnson,
deceased, v. Okabe Co., Ltd.
d/b/a Water Gremlin Co., et. al.

Case number

N/A

Tort Claim**Name**

State of Minnesota, County of Ramsey, District Court,
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7.40

Name

Kohler, v. Okabe Co., Ltd. d/b/a
Water Gremlin Co., et. al.

Case number

N/A

Tort Claim**Name**

State of Minnesota, County of Ramsey, District Court,
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Concluded

7.41

Name

Kraemer, v. Okabe Co., Ltd.
d/b/a Water Gremlin Co., et. al.

Case number

N/A

Tort Claim**Name**

State of Minnesota, County of Ramsey, District Court,
Second Judicial District

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7.42	<div><div>Name Kubal, v. Okabe Co., Ltd. d/b/a Water Gremlin Co., et. al.</div><div>Case number N/A</div></div>	<div>Tort Claim</div>	<div><div>Name State of Minnesota, County of Ramsey, District Court, Second Judicial District</div><div>Street 15 W Kellogg Blvd</div><div><div><div>City</div><div>St Paul</div></div><div><div>State</div><div>MN</div></div><div><div>Zip</div><div>55102</div></div></div></div>
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☒ Pending

☐ On appeal

☐ Concluded

7.48	<div><div>Name Lofthus, obo Owen Lofthus, deceased, v. Okabe Co., Ltd. d/b/a Water Gremlin Co., et. al.</div><div>Case number N/A</div></div>	<div><div>Tort Claim</div></div>	<div><div><div>Name State of Minnesota, County of Ramsey, District Court, Second Judicial District</div><div>Street 15 W Kellogg Blvd</div><div><div>City</div><div>St Paul</div><div>State</div><div>MN</div><div>Zip</div><div>55102</div></div></div></div>	<div><div><input checked="" type="checkbox"/> Pending</div><div><input type="checkbox"/> On appeal</div><div><input type="checkbox"/> Concluded</div></div>
7.49	<div><div>Name Luecke, v. Okabe Co., Ltd. d/b/a Water Gremlin Co., et. al.</div><div>Case number N/A</div></div>	<div><div>Tort Claim</div></div>	<div><div><div>Name State of Minnesota, County of Ramsey, District Court, Second Judicial District</div><div>Street 15 W Kellogg Blvd</div><div><div>City</div><div>St Paul</div><div>State</div><div>MN</div><div>Zip</div><div>55102</div></div></div></div>	<div><div><input checked="" type="checkbox"/> Pending</div><div><input type="checkbox"/> On appeal</div><div><input type="checkbox"/> Concluded</div></div>
7.50	<div><div>Name Malone, obo Gerard Malone, deceased, v. Okabe Co., Ltd. d/b/a Water Gremlin Co., et. al.</div><div>Case number N/A</div></div>	<div><div>Tort Claim</div></div>	<div><div><div>Name State of Minnesota, County of Ramsey, District Court, Second Judicial District</div><div>Street 15 W Kellogg Blvd</div><div><div>City</div><div>St Paul</div><div>State</div><div>MN</div><div>Zip</div><div>55102</div></div></div></div>	<div><div><input checked="" type="checkbox"/> Pending</div><div><input type="checkbox"/> On appeal</div><div><input type="checkbox"/> Concluded</div></div>
7.51	<div><div>Name Missling, obo Roland Missling, deceased, v. Okabe Co., Ltd. d/b/a Water Gremlin Co., et. al.</div><div>Case number N/A</div></div>	<div><div>Tort Claim</div></div>	<div><div><div>Name State of Minnesota, County of Ramsey, District Court, Second Judicial District</div><div>Street 15 W Kellogg Blvd</div><div><div>City</div><div>St Paul</div><div>State</div><div>MN</div><div>Zip</div><div>55102</div></div></div></div>	<div><div><input checked="" type="checkbox"/> Pending</div><div><input type="checkbox"/> On appeal</div><div><input type="checkbox"/> Concluded</div></div>
7.52	<div><div>Name Missling, v. Okabe Co., Ltd. d/b/a Water Gremlin Co., et. al.</div><div>Case number N/A</div></div>	<div><div>Tort Claim</div></div>	<div><div><div>Name State of Minnesota, County of Ramsey, District Court, Second Judicial District</div><div>Street 15 W Kellogg Blvd</div><div><div>City</div><div>St Paul</div><div>State</div><div>MN</div><div>Zip</div><div>55102</div></div></div></div>	<div><div><input checked="" type="checkbox"/> Pending</div><div><input type="checkbox"/> On appeal</div><div><input type="checkbox"/> Concluded</div></div>
7.53	<div><div>Name Monley, v. Okabe Co., Ltd. d/b/a Water Gremlin Co., et. al.</div><div>Case number N/A</div></div>	<div><div>Tort Claim</div></div>	<div><div><div>Name State of Minnesota, County of Ramsey, District Court, Second Judicial District</div><div>Street 15 W Kellogg Blvd</div><div><div>City</div><div>St Paul</div><div>State</div><div>MN</div><div>Zip</div><div>55102</div></div></div></div>	<div><div><input checked="" type="checkbox"/> Pending</div><div><input type="checkbox"/> On appeal</div><div><input type="checkbox"/> Concluded</div></div>

7.54

Name

Nelson, obo Randy Nelson,
deceased, v. Okabe Co., Ltd.
d/b/a Water Gremlin Co., et. al.

Case number

N/A

Tort Claim**Name**

State of Minnesota, County of Ramsey, District Court,
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Pending



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Concluded

7.55

Name

Newsom, obo Sarah Kraemer,
deceased, v. Okabe Co., Ltd.
d/b/a Water Gremlin Co., et. al.

Case number

N/A

Tort Claim**Name**

State of Minnesota, County of Ramsey, District Court,
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7.56

Name

Newsom, v. Okabe Co., Ltd.
d/b/a Water Gremlin Co., et. al.

Case number

N/A

Tort Claim**Name**

State of Minnesota, County of Ramsey, District Court,
Second Judicial District

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Pending



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Concluded

7.57

Name

Odden, obo Shari Bicha,
deceased, v. Okabe Co., Ltd.
d/b/a Water Gremlin Co., et. al.

Case number

N/A

Tort Claim**Name**

State of Minnesota, County of Ramsey, District Court,
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Pending



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7.58

Name

Prendergast, v. Okabe Co., Ltd.
d/b/a Water Gremlin Co., et. al.

Case number

N/A

Tort Claim**Name**

State of Minnesota, County of Ramsey, District Court,
Second Judicial District

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Pending



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7.59

Name

Prock, v. Okabe Co., Ltd. d/b/a
Water Gremlin Co., et. al.

Case number

N/A

Tort Claim**Name**

State of Minnesota, County of Ramsey, District Court,
Second Judicial District

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7.60	<div><div>Name Ray, v. Okabe Co., Ltd. d/b/a Water Gremlin Co., et. al.</div><div>Case number N/A</div></div>	<div>Tort Claim</div>	<div><div>Name State of Minnesota, County of Ramsey, District Court, Second Judicial District</div><div>Street 15 W Kellogg Blvd</div><div><div><div>City</div><div>St Paul</div></div><div><div>State</div><div>MN</div></div><div><div>Zip</div><div>55102</div></div></div></div>
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☒ Pending

☐ On appeal

☐ Concluded

7.66	<div><div>Name Sager, v. Okabe Co., Ltd. d/b/a Water Gremlin Co., et. al.</div><div>Case number N/A</div></div>	<div>Tort Claim</div>	<div><div>Name State of Minnesota, County of Ramsey, District Court, Second Judicial District</div><div>Street 15 W Kellogg Blvd</div><div><div>City St Paul</div><div>State MN</div><div>Zip 55102</div></div></div>
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7.72	<div><div>Name Stauffer, obo Grace Stauffer, minor, v. Okabe Co., Ltd. d/b/a Water Gremlin Co., et. al.</div><div>Case number N/A</div></div>	<div>Tort Claim</div>	<div><div>Name State of Minnesota, County of Ramsey, District Court, Second Judicial District</div><div>Street 15 W Kellogg Blvd</div><div><div><div>City</div><div>St Paul</div></div><div><div>State</div><div>MN</div></div><div><div>Zip</div><div>55102</div></div></div></div>
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☒ Pending

☐ On appeal

☐ Concluded

7.78	<div><div>Name</div><div>Swoboda, v. Okabe Co., Ltd. d/b/a Water Gremlin Co., et. al.</div><div>Case number</div><div>N/A</div></div>	<div><div>Tort Claim</div></div>	<div><div>Name</div><div>State of Minnesota, County of Ramsey, District Court, Second Judicial District</div><div>Street</div><div>15 W Kellogg Blvd</div><div><div>City</div><div>St Paul</div><div>State</div><div>MN</div><div>Zip</div><div>55102</div></div></div> <div><div><input checked="" type="checkbox"/> Pending</div><div><input type="checkbox"/> On appeal</div><div><input type="checkbox"/> Concluded</div></div>
7.79	<div><div>Name</div><div>Thomson, v. Okabe Co., Ltd. d/b/a Water Gremlin Co., et. al.</div><div>Case number</div><div>N/A</div></div>	<div><div>Tort Claim</div></div>	<div><div>Name</div><div>State of Minnesota, County of Ramsey, District Court, Second Judicial District</div><div>Street</div><div>15 W Kellogg Blvd</div><div><div>City</div><div>St Paul</div><div>State</div><div>MN</div><div>Zip</div><div>55102</div></div></div> <div><div><input checked="" type="checkbox"/> Pending</div><div><input type="checkbox"/> On appeal</div><div><input type="checkbox"/> Concluded</div></div>
7.80	<div><div>Name</div><div>Tierney, v. Okabe Co., Ltd. d/b/a Water Gremlin Co., et. al.</div><div>Case number</div><div>N/A</div></div>	<div><div>Tort Claim</div></div>	<div><div>Name</div><div>State of Minnesota, County of Ramsey, District Court, Second Judicial District</div><div>Street</div><div>15 W Kellogg Blvd</div><div><div>City</div><div>St Paul</div><div>State</div><div>MN</div><div>Zip</div><div>55102</div></div></div> <div><div><input checked="" type="checkbox"/> Pending</div><div><input type="checkbox"/> On appeal</div><div><input type="checkbox"/> Concluded</div></div>
7.81	<div><div>Name</div><div>Tilus, obo Laura Antrim, deceased, v. Okabe Co., Ltd. d/b/a Water Gremlin Co., et. al.</div><div>Case number</div><div>N/A</div></div>	<div><div>Tort Claim</div></div>	<div><div>Name</div><div>State of Minnesota, County of Ramsey, District Court, Second Judicial District</div><div>Street</div><div>15 W Kellogg Blvd</div><div><div>City</div><div>St Paul</div><div>State</div><div>MN</div><div>Zip</div><div>55102</div></div></div> <div><div><input checked="" type="checkbox"/> Pending</div><div><input type="checkbox"/> On appeal</div><div><input type="checkbox"/> Concluded</div></div>
7.82	<div><div>Name</div><div>Tripp, v. Okabe Co., Ltd. d/b/a Water Gremlin Co., et. al.</div><div>Case number</div><div>N/A</div></div>	<div><div>Tort Claim</div></div>	<div><div>Name</div><div>State of Minnesota, County of Ramsey, District Court, Second Judicial District</div><div>Street</div><div>15 W Kellogg Blvd</div><div><div>City</div><div>St Paul</div><div>State</div><div>MN</div><div>Zip</div><div>55102</div></div></div> <div><div><input checked="" type="checkbox"/> Pending</div><div><input type="checkbox"/> On appeal</div><div><input type="checkbox"/> Concluded</div></div>
7.83	<div><div>Name</div><div>Truhler, v. Okabe Co., Ltd. d/b/a Water Gremlin Co., et. al.</div><div>Case number</div><div>N/A</div></div>	<div><div>Tort Claim</div></div>	<div><div>Name</div><div>State of Minnesota, County of Ramsey, District Court, Second Judicial District</div><div>Street</div><div>15 W Kellogg Blvd</div><div><div>City</div><div>St Paul</div><div>State</div><div>MN</div><div>Zip</div><div>55102</div></div></div> <div><div><input checked="" type="checkbox"/> Pending</div><div><input type="checkbox"/> On appeal</div><div><input type="checkbox"/> Concluded</div></div>

7.84	<div><div>Name Turnbull, obo Marie Hedican, deceased, v. Okabe Co., Ltd. d/b/a Water Gremlin Co., et. al.</div><div>Case number N/A</div></div>	<div><div>Tort Claim</div></div>	<div><div><div>Name</div><div>State of Minnesota, County of Ramsey, District Court, Second Judicial District</div></div><div><div>Street</div><div>15 W Kellogg Blvd</div></div><div><div>City</div><div>St Paul</div></div><div><div>State</div><div>MN</div></div><div><div>Zip</div><div>55102</div></div></div>	<div><div><input checked="" type="checkbox"/> Pending</div><div><input type="checkbox"/> On appeal</div><div><input type="checkbox"/> Concluded</div></div>
7.85	<div><div>Name Vadnais, obo Thomas Vadnais, deceased, v. Okabe Co., Ltd. d/b/a Water Gremlin Co., et. al.</div><div>Case number N/A</div></div>	<div><div>Tort Claim</div></div>	<div><div><div>Name</div><div>State of Minnesota, County of Ramsey, District Court, Second Judicial District</div></div><div><div>Street</div><div>15 W Kellogg Blvd</div></div><div><div>City</div><div>St Paul</div></div><div><div>State</div><div>MN</div></div><div><div>Zip</div><div>55102</div></div></div>	<div><div><input checked="" type="checkbox"/> Pending</div><div><input type="checkbox"/> On appeal</div><div><input type="checkbox"/> Concluded</div></div>
7.86	<div><div>Name Wakefield-Olson, v. Okabe Co., Ltd. d/b/a Water Gremlin Co., et. al.</div><div>Case number N/A</div></div>	<div><div>Tort Claim</div></div>	<div><div><div>Name</div><div>State of Minnesota, County of Ramsey, District Court, Second Judicial District</div></div><div><div>Street</div><div>15 W Kellogg Blvd</div></div><div><div>City</div><div>St Paul</div></div><div><div>State</div><div>MN</div></div><div><div>Zip</div><div>55102</div></div></div>	<div><div><input checked="" type="checkbox"/> Pending</div><div><input type="checkbox"/> On appeal</div><div><input type="checkbox"/> Concluded</div></div>
7.87	<div><div>Name Watba, obo Akuthi Okoth, deceased, v. Okabe Co., Ltd. d/b/a Water Gremlin Co., et. al.</div><div>Case number N/A</div></div>	<div><div>Tort Claim</div></div>	<div><div><div>Name</div><div>State of Minnesota, County of Ramsey, District Court, Second Judicial District</div></div><div><div>Street</div><div>15 W Kellogg Blvd</div></div><div><div>City</div><div>St Paul</div></div><div><div>State</div><div>MN</div></div><div><div>Zip</div><div>55102</div></div></div>	<div><div><input checked="" type="checkbox"/> Pending</div><div><input type="checkbox"/> On appeal</div><div><input type="checkbox"/> Concluded</div></div>
7.88	<div><div>Name Wilcox, obo Roxanne Wilcox, deceased, v. Okabe Co., Ltd. d/b/a Water Gremlin Co., et. al.</div><div>Case number N/A</div></div>	<div><div>Tort Claim</div></div>	<div><div><div>Name</div><div>State of Minnesota, County of Ramsey, District Court, Second Judicial District</div></div><div><div>Street</div><div>15 W Kellogg Blvd</div></div><div><div>City</div><div>St Paul</div></div><div><div>State</div><div>MN</div></div><div><div>Zip</div><div>55102</div></div></div>	<div><div><input checked="" type="checkbox"/> Pending</div><div><input type="checkbox"/> On appeal</div><div><input type="checkbox"/> Concluded</div></div>
7.89	<div><div>Name Wilcox, v. Okabe Co., Ltd. d/b/a Water Gremlin Co., et. al.</div><div>Case number N/A</div></div>	<div><div>Tort Claim</div></div>	<div><div><div>Name</div><div>State of Minnesota, County of Ramsey, District Court, Second Judicial District</div></div><div><div>Street</div><div>15 W Kellogg Blvd</div></div><div><div>City</div><div>St Paul</div></div><div><div>State</div><div>MN</div></div><div><div>Zip</div><div>55102</div></div></div>	<div><div><input checked="" type="checkbox"/> Pending</div><div><input type="checkbox"/> On appeal</div><div><input type="checkbox"/> Concluded</div></div>

7.90

Name

Yasis, v. Okabe Co., Ltd. d/b/a
Water Gremlin Co., et. al.

Tort Claim

Case number

N/A

Name

State of Minnesota, County of Ramsey, District Court,
Second Judicial District

Street

15 W Kellogg Blvd

City

St Paul

State

MN

Zip

55102

☒ Pending

☐ On appeal

☐ Concluded

7.91

Name

Ziedlik, v. Okabe Co., Ltd. d/b/a
Water Gremlin Co., et. al.

Tort Claim

Case number

N/A

Name

State of Minnesota, County of Ramsey, District Court,
Second Judicial District

Street

15 W Kellogg Blvd

City

St Paul

State

MN

Zip

55102

☒ Pending

☐ On appeal

☐ Concluded

8. Assignments and receivership

List any property in the hands of an assignee for the benefit of creditors during the 120 days before filing this case and any property in the hands of a receiver, custodian, or other court-appointed officer within 1 year before filing this case.



None

Custodian's name and address	Description of the property	Value
8.1 Custodian's name and address <div><div></div><div>Street</div><div></div><div>CityStateZip</div></div>	<div>Case title</div> <div>Case number</div> <div>Date of order or assignment</div>	<div>Court name and address</div> <div>Name</div> <div>Street</div> <div>CityStateZip</div>

Part 4: Certain Gifts and Charitable Contributions

9. List all gifts or charitable contributions the debtor gave to a recipient within 2 years before filing this case unless the aggregate value of the gifts to that recipient is less than \$1,000



None

Recipient's name and address	Description of the gifts or contributions	Dates given	Value
9.1 Recipient's name <div><div></div><div>Street</div><div></div><div>CityStateZip</div></div> <div>Recipient's relationship to debtor</div>			

Part 5: Losses**10. All losses from fire, theft, or other casualty within 1 year before filing this case**☒ None**Description of the property lost and how the loss occurred****Amount of payments received for the loss**

If you have received payments to cover the loss, for example, from insurance, government compensation, or tort liability, list the total received. List unpaid claims on Official Form 106A/B (Schedule A/B: Assets – Real and Personal Property).

Date of loss**Value of property lost**

10.1

Part 6: Certain Payments or Transfers**11. Payments related to bankruptcy**

List any payments of money or other transfers of property made by the debtor or person acting on behalf of the debtor within 1 year before the filing of this case to another person or entity, including attorneys, that the debtor consulted about debt consolidation or restructuring, seeking bankruptcy relief, or filing a bankruptcy case.

☒ None**Who was paid or who received the transfer?****If not money, describe any property transferred****Dates****Total amount or value**

11.1

Email or website address**Who made the payment, if not debtor?****12. Self-settled trusts of which the debtor is a beneficiary**

List any payments or transfers of property made by the debtor or a person acting on behalf of the debtor within 10 years before the filing of this case to a self-settled trust or similar device.

Do not include transfers already listed on this statement.

☒ None**Name of trust or device****Describe any property transferred****Dates transfers were made****Total amount or value**

12.1

Trustee**13. Transfers not already listed on this statement**

List any transfers of money or other property by sale, trade, or any other means made by the debtor or a person acting on behalf of the debtor within 2 years before the filing of this case to another person, other than property transferred in the ordinary course of business or financial affairs. Include both outright transfers and transfers made as security. Do not include gifts or transfers previously listed on this statement.

☒ None**Who received transfer?****Description of property transferred or payments received or debts paid in exchange****Date transfer was made****Total amount or value**

13.1

Relationship to debtor

Part 7: Previous Locations

14. Previous addresses

List all previous addresses used by the debtor within 3 years before filing this case and the dates the addresses were used.

☒ Does not apply

Address			Dates of occupancy	
14.1	Street		From	to
	City	State	Zip	

Part 8: Health Care Bankruptcies

15. Health Care bankruptcies

Is the debtor primarily engaged in offering services and facilities for:

- ☐ diagnosing or treating injury, deformity, or disease, or
- ☐ providing any surgical, psychiatric, drug treatment, or obstetric care?

☒ No. Go to part 9.

☐ Yes. Fill in the information below.

Facility name and address	Nature of the business operation, including type of services the debtor provides	If debtor provides meals and housing, number of patients in debtor's care
15.1		
Street		
City	State	Zip
	Location where patient records are maintained(if different from facility address). If electronic, identify any service provider	How are records kept? Check all that apply: <input type="checkbox"/> Electronically <input type="checkbox"/> Paper

Part 9: Personally Identifiable Information

16. Does the debtor collect and retain personally identifiable information of customers?

- ☒ No.
- ☐ Yes. State the nature of the information collected and retained.
- Does the debtor have a privacy policy about that information?
- ☐ No
- ☐ Yes

17. Within 6 years before filing this case, have any employees of the debtor been participants in any ERISA, 401(k), 403(b), or other pension or profit-sharing plan made available by the debtor as an employee benefit?

- ☐ No. Go to Part 10.
- ☒ Yes. Does the debtor serve as plan administrator?
- ☒ No. Go to Part 10.
- ☐ Yes. Fill in below:

Name of plan	Employer identification number of the plan
Water Gremlin Company Retirement Plan	41-0686396
Has the plan been terminated?	
<input checked="" type="checkbox"/> No	
<input type="checkbox"/> Yes	

Part 10: Certain Financial Accounts, Safe Deposit Boxes, and Storage Units

18. Closed financial accounts

Within 1 year before filing this case, were any financial accounts or instruments held in the debtor's name, or for the debtor's benefit, closed, sold, moved, or transferred? Include checking, savings, money market, or other financial accounts; certificates of deposit; and shares in banks, credit unions, brokerage houses, cooperatives, associations, and other financial institutions.

☐ None

Financial institution name and address	Last 4 digits of account number	Type of account	Date account was closed, sold, moved, or transferred	Last balance before closing or transfer
18.1 Name Mitsubishi Bank Street 227 West Monroe St Ste 1550 City ChicagoState ILZip 60606	2369	<input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Money market <input type="checkbox"/> Brokerage <input type="checkbox"/> Other	6/30/2023	\$74.18

19. Safe deposit boxes

List any safe deposit box or other depository for securities, cash, or other valuables the debtor now has or did have within 1 year before filing this case.

☒ None

Depository institution name and address	Names of anyone with access to it	Description of the contents	Does debtor still have it?
19.1 Name Street CityStateZip	Address		<input type="checkbox"/> No <input type="checkbox"/> Yes

20. Off-premises storage

List any property kept in storage units or warehouses within 1 year before filing this case. Do not include facilities that are in a part of a building in which the debtor does business.

☒ None

Facility name and address	Names of anyone with access to it	Description of the contents	Does debtor still have it?
20.1 Name Street CityStateZip	Address		<input type="checkbox"/> No <input type="checkbox"/> Yes

Part 11: Property the Debtor Holds or Controls that the Debtor Does Not Own

21. Property held for another

List any property that the debtor holds or controls that another entity owns. Include any property borrowed from, being stored for, or held in trust. Do not list leased or rented property

☒ None

Owner's name and address	Location of the property	Description of the property	Value
21.1			

Part 12: Details About Environmental Information

For the purpose of Part 12, the following definitions apply:

- Environmental law* means any statute or governmental regulation that concerns pollution, contamination, or hazardous material, regardless of the medium affected (air, land, water, or any other medium).
- Site* means any location, facility, or property, including disposal sites, that the debtor now owns, operates, or utilizes or that the debtor formerly owned, operated, or utilized.
- Hazardous material* means anything that an environmental law defines as hazardous or toxic, or describes as a pollutant, contaminant, or a similarly harmful substance.

Report all notices, releases, and proceedings known, regardless of when they occurred.

22. Has the debtor been a party in any judicial or administrative proceeding under any environmental law? Include settlements and orders

- ☐ No.
- ☒ Yes. Provide details below.

Case title	Court or agency name and address	Nature of the case	Status of case
22.1			
Air Emission Permit No. 12300341-101, major amendment pursuant to Minn. R. 7007.1150 to 7007.1500 Dated 6/15/2023	Name Minnesota Pollution Control Agency	Air Permit Proceeding	<input type="checkbox"/> Pending
	Street 520 Lafayette Road N.		<input type="checkbox"/> On appeal
	City St. Paul		<input type="checkbox"/> Concluded
	State MN		
Case Number N/A	Zip 55155-4194		
22.2			
In the Denial of Contested Case Hearing Request and Issuance of Air Emissions Permit No. 12300341-101 for Water Gremlin Company City of White Bear Lake, Ramsey County, Minnesota	Name Minnesota Court of Appeals	Air emissions permit appeal	<input checked="" type="checkbox"/> Pending
	Street 25 Rev Dr Martin Luther King Jr Boulevard		<input type="checkbox"/> On appeal
	City St Paul		<input type="checkbox"/> Concluded
	State MN		
Case Number A23-1019	Zip 55155		

23. Has any governmental unit otherwise notified the debtor that the debtor may be liable or potentially liable under or in violation of an environmental law?

- ☒ No
- ☐ Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
23.1			
Name	Name		
Street	Street		
CityStateZip	CityStateZip		

24. Has the debtor notified any governmental unit of any release of hazardous material?

- ☐ No
- ☒ Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
24.1			
Name	Name	Petition for Writ of Certiorari - In the	7/13/2023
Water Gremlin Headquarter	State of Minnesota Court of Appeals	Matter of the Denial of Contested Case	
Street	Street	Hearing Request and Issuance of Air	
4400 Otter Lake Road	305 Minnesota Judicial Center, 25 Rev. Dr. Martin	Emissions Permit No. 12300341-101 for	
CityStateZip	Luther King Jr. Blvd.	Water Gremlin Company City of White	
White BearMN55110	CityStateZip	Bear Lake, Ramsey County, Minnesota	
Township	St. PaulMN55155		

Part 13: Details About the Debtor's Business or Connections to Any Business

25. Other businesses in which the debtor has or has had an interest

List any business for which the debtor was an owner, partner, member, or otherwise a person in control within 6 years before filing this case. Include this information even if already listed in the Schedules.

☐ None

Business name and address	Describe the nature of the business	Employer Identification number Do not include Social Security number or ITIN.
25.1		
Water Gremlin Company	Battery Terminal Manufacturer	EIN 41-0686396
4400 Otter Lake Rd		Dates business existed
White Bear Township, MN 55110		From 11/12/1949 to Present
25.2		
Water Gremlin Aquila Company S.p.A.	Battery Terminal Manufacturer	EIN N/A
Via Firenze 1C/3		Dates business existed
Cellatica, BS 25060		From 5/13/1965 to Present
Italy		

26. Books, records, and financial statements

26a. List all accountants and bookkeepers who maintained the debtor's books and records within 2 years before filing this case.

☒ None

Name and address		Dates of service	
26a.1	Ellen Scripta c/o Riveron Management Services, LLC 2515 Mckinney Ave Ste 1200 Dallas, TX 75201	From 6/28/2023	to Present
26a.2	Jason P Kromrey 4400 Otter Lake Rd White Bear Township, MN 55110	From 10/31/2011	to Present
26a.3	Paula Jarvinen 4400 Otter Lake Rd White Bear Township, MN 55110	From 3/20/2006	to 12/8/2023
26a.4	Peter C Eckberg 4400 Otter Lake Rd White Bear Township, MN 55110	From 12/28/2021	to 7/7/2023
26a.5	Riveron Managment Services, LLC 2515 Mckinney Ave Ste 1200 Dallas, TX 75201	From 6/28/2023	to 10/26/2023
26a.6	Riveron RTS, LLC 2515 Mckinney Ave Ste 1200 Dallas, TX 75201	From 10/27/2023	to Present

26b. List all firms or individuals who have audited, compiled, or reviewed debtor's books of account and records or prepared a financial statement within 2 years before filing this case.

☐ None

Name and address		Dates of service	
26b.1	Ellen Scripta c/o Riveron Management Services, LLC 2515 Mckinney Ave Ste 1200 Dallas, TX 75201	From 6/28/2023	to Present
26b.2	EOS Accountants LLP Attn: Masanobu Tsuchiya, Partner 401 Hackensack Ave., 1001 Hackensack, NJ 07601	From August 2023	to Present

26b.3	<div>Grant Thorton LLP Attn: Hiral Shah, Managing Director 500 N. Akard, Suite 1200 Dallas, TX 75201</div>	<div>From December 2022</div>	<div>to January 2023</div>
26b.4	<div>Jason P Kromrey 4400 Otter Lake Rd White Bear Township, MN 55110</div>	<div>From 10/31/2011</div>	<div>to Present</div>
26b.5	<div>Paula Jarvinen 4400 Otter Lake Rd White Bear Township, MN 55110</div>	<div>From 3/20/2006</div>	<div>to 12/8/2023</div>
26b.6	<div>Peter C Eckberg 4400 Otter Lake Rd White Bear Township, MN 55110</div>	<div>From 12/28/2021</div>	<div>to 7/7/2023</div>
26b.7	<div>Riveron Managment Services, LLC 2515 Mckinney Ave Ste 1200 Dallas, TX 75201</div>	<div>From 6/28/2023</div>	<div>to 10/26/2023</div>
26b.8	<div>Riveron RTS, LLC 2515 Mckinney Ave Ste 1200 Dallas, TX 75201</div>	<div>From 10/27/2023</div>	<div>to Present</div>
26b.9	<div>RSM US LLP Attn: Adam Kolo, Assurance Senior Director 801 Nicollet Mall, West Tower, Ste. 1200 Minneapolis, MN 55402-2526</div>	<div>From October 2020</div>	<div>to September 2022</div>

26c. List all firms or individuals who were in possession of the debtor's books of account and records when this case is filed.

☐ None

Name and address	If any books of account and records are unavailable, explain why
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26c.1	<div>Ellen Scripta c/o Riveron Management Services, LLC 2515 Mckinney Ave Ste 1200 Dallas, TX 75201</div>	
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26c.2

EOS Accountants LLP
Attn: Masanobu Tsuchiya, Partner
401 Hackensack Ave., 1001
Hackensack, NJ 07601

26c.3

Jason P Kromrey
4400 Otter Lake Rd
White Bear Township, MN 55110

26c.4

Paula Jarvinen
4400 Otter Lake Rd
White Bear Township, MN 55110

26c.5

Riveron RTS, LLC
2515 Mckinney Ave Ste 1200
Dallas, TX 75201

26d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom the debtor issued a financial statement within 2 years before filing this case.

☐ None

Name and address

26d.1

Mizuho Bank
Attn: Hiroyuki Zaitso
1-1-15 Asakusa, Taito-ku
Tokyo 111-0032
Japan

26d.2

SG Credit Partners, Inc.
500 Newport Center Dr, Ste 580
Newport Beach, CA 92660

27. Inventories

Have any inventories of the debtor’s property been taken within 2 years before filing this case?

- ☒ No
- ☐ Yes. Give the details about the two most recent inventories.

Name of the person who supervised the taking of the inventory	Date of inventory	The dollar amount and basis (cost, market, or other basis) of each inventory
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28. List the debtor's officers, directors, managing members, general partners, members in control, controlling shareholders, or other people in control of the debtor at the time of the filing of this case.

Name and Address	Position and nature of any interest	% of interest, if any
28.1 Okabe Co., Ltd 2-8-2, Oshiage, Sumida-ku Tokyo 131-0045 Japan	Parent Company	100%
28.2 Edwin T. Gavin c/o Water Gremlin Compmany 4400 Otter Lake Rd White Bear Township, MN 55110	Director	N/A
28.3 Mizuhiro Toki c/o Okabe Co., Ltd 2-8-2, Oshiage, Sumida-ku Tokyo 131-0045 Japan	Director	N/A
28.4 Tsutomu Tanaka c/o Okabe Co., Ltd 2-8-2, Oshiage, Sumida-ku Tokyo 131-0045 Japan	Director	N/A
28.5 Yasunobu Yamazaki c/o Okabe Co., Ltd 2-8-2, Oshiage, Sumida-ku Tokyo 131-0045 Japan	Director	N/A
28.6 Yasushi Hosomichi c/o Okabe Co., Ltd 2-8-2, Oshiage, Sumida-ku Tokyo 131-0045 Japan	Director	N/A

29. Within 1 year before the filing of this case, did the debtor have officers, directors, managing members, general partners, members in control of the debtor, or shareholders in control of the debtor who no longer hold these positions?

☒ No

☐ Yes. Identify below.

Name and Address

Position and nature of any interest

**Period during which position or
interest was held**

29.1

From

to

30. Payments, distributions, or withdrawals credited or given to insiders

Within 1 year before filing this case, did the debtor provide an insider with value in any form, including salary, other compensation, draws, bonuses, loans, credits on loans, stock redemptions, and options exercised?

☐ No

☒ Yes. Identify below.

Name and address of recipient

**Amount of money or description and
value of property**

Dates

**Reason for providing
the value**

30.1

See SOFA 4 Exhibit

Relationship To Debtor

31. Within 6 years before filing this case, has the debtor been a member of any consolidated group for tax purposes?

☒ No

☐ Yes. Identify below.

Name of the parent corporation

**Employer Identification number of the parent
corporation**

31.1

EIN

32. Within 6 years before filing this case, has the debtor as an employer been responsible for contributing to a pension fund?

☒ No

☐ Yes. Identify below.

Name of the pension fund

Employer Identification number of the pension fund

32.1

EIN

Payments or other transfers of property made within 1 year before filing this case that benefited any insider

Insider's Name	Address 1	City	State	ZIP	Country	Relationship to the Debtor	Payment Date	Payment Amount	Reason for Payment or Transfer
OCM, Inc.	1120 E Peterson Rd	Grayslake	IL	60030		Affiliate	12/27/2022	\$60,000.00	80 Bays of double deep selective racking
OCM, Inc.	1120 E Peterson Rd	Grayslake	IL	60030		Affiliate	4/14/2023	\$38,146.12	80 Bays of double deep selective racking - additional
							TOTAL:	\$98,146.12	
Okabe Co., Inc.	1120 E Peterson Rd	Grayslake	IL	60030		Affiliate	11/9/2022	\$35,154.00	Inventory purchase from Okabe Co.
Okabe Co., Inc.	1120 E Peterson Rd	Grayslake	IL	60030		Affiliate	11/9/2022	\$20,728.22	Inventory purchase from Okabe Co.
Okabe Co., Inc.	1120 E Peterson Rd	Grayslake	IL	60030		Affiliate	11/9/2022	\$10,354.50	Inventory purchase from Okabe Co.
Okabe Co., Inc.	1120 E Peterson Rd	Grayslake	IL	60030		Affiliate	11/9/2022	\$44,349.12	Inventory purchase from Okabe Co.
Okabe Co., Inc.	1120 E Peterson Rd	Grayslake	IL	60030		Affiliate	11/9/2022	\$32,823.94	Inventory purchase from Okabe Co.
Okabe Co., Inc.	1120 E Peterson Rd	Grayslake	IL	60030		Affiliate	11/9/2022	\$574.88	Inventory purchase from Okabe Co.
Okabe Co., Inc.	1120 E Peterson Rd	Grayslake	IL	60030		Affiliate	11/16/2022	\$3,480.88	Inventory purchase from Okabe Co.
Okabe Co., Inc.	1120 E Peterson Rd	Grayslake	IL	60030		Affiliate	11/30/2022	\$35,154.00	Inventory purchase from Okabe Co.
Okabe Co., Inc.	1120 E Peterson Rd	Grayslake	IL	60030		Affiliate	11/30/2022	\$27,637.63	Inventory purchase from Okabe Co.
Okabe Co., Inc.	1120 E Peterson Rd	Grayslake	IL	60030		Affiliate	11/30/2022	\$10,354.50	Inventory purchase from Okabe Co.
Okabe Co., Inc.	1120 E Peterson Rd	Grayslake	IL	60030		Affiliate	11/30/2022	\$51,740.64	Inventory purchase from Okabe Co.
Okabe Co., Inc.	1120 E Peterson Rd	Grayslake	IL	60030		Affiliate	12/8/2022	\$219,749.76	Inventory purchase from Okabe Co.
Okabe Co., Inc.	1120 E Peterson Rd	Grayslake	IL	60030		Affiliate	1/23/2023	\$59,328.00	Inventory purchase from Okabe Co.
Okabe Co., Inc.	1120 E Peterson Rd	Grayslake	IL	60030		Affiliate	1/26/2023	\$37,800.00	Inventory purchase from Okabe Co.
Okabe Co., Inc.	1120 E Peterson Rd	Grayslake	IL	60030		Affiliate	1/26/2023	\$27,612.00	Inventory purchase from Okabe Co.
Okabe Co., Inc.	1120 E Peterson Rd	Grayslake	IL	60030		Affiliate	2/6/2023	\$37,800.00	Inventory purchase from Okabe Co.
Okabe Co., Inc.	1120 E Peterson Rd	Grayslake	IL	60030		Affiliate	2/6/2023	\$27,612.00	Inventory purchase from Okabe Co.
Okabe Co., Inc.	1120 E Peterson Rd	Grayslake	IL	60030		Affiliate	2/21/2023	\$530.00	Inventory purchase from Okabe Co.
Okabe Co., Inc.	1120 E Peterson Rd	Grayslake	IL	60030		Affiliate	3/3/2023	\$19,626.94	Inventory purchase from Okabe Co.
Okabe Co., Inc.	1120 E Peterson Rd	Grayslake	IL	60030		Affiliate	3/3/2023	\$37,800.00	Inventory purchase from Okabe Co.
Okabe Co., Inc.	1120 E Peterson Rd	Grayslake	IL	60030		Affiliate	3/3/2023	\$27,612.00	Inventory purchase from Okabe Co.
Okabe Co., Inc.	1120 E Peterson Rd	Grayslake	IL	60030		Affiliate	3/3/2023	\$14,468.76	Inventory purchase from Okabe Co.
Okabe Co., Inc.	1120 E Peterson Rd	Grayslake	IL	60030		Affiliate	3/16/2023	\$37,080.00	Inventory purchase from Okabe Co.
Okabe Co., Inc.	1120 E Peterson Rd	Grayslake	IL	60030		Affiliate	3/31/2023	\$4,612.50	Inventory purchase from Okabe Co.
Okabe Co., Inc.	1120 E Peterson Rd	Grayslake	IL	60030		Affiliate	4/10/2023	\$19,626.94	Inventory purchase from Okabe Co.
Okabe Co., Inc.	1120 E Peterson Rd	Grayslake	IL	60030		Affiliate	4/10/2023	\$37,800.00	Inventory purchase from Okabe Co.
Okabe Co., Inc.	1120 E Peterson Rd	Grayslake	IL	60030		Affiliate	4/10/2023	\$27,612.00	Inventory purchase from Okabe Co.
Okabe Co., Inc.	1120 E Peterson Rd	Grayslake	IL	60030		Affiliate	4/10/2023	\$14,468.76	Inventory purchase from Okabe Co.
Okabe Co., Inc.	1120 E Peterson Rd	Grayslake	IL	60030		Affiliate	4/27/2023	\$2,651.63	Inventory purchase from Okabe Co.
Okabe Co., Inc.	1120 E Peterson Rd	Grayslake	IL	60030		Affiliate	5/9/2023	\$27,612.00	Inventory purchase from Okabe Co.
Okabe Co., Inc.	1120 E Peterson Rd	Grayslake	IL	60030		Affiliate	5/9/2023	\$14,468.76	Inventory purchase from Okabe Co.
Okabe Co., Inc.	1120 E Peterson Rd	Grayslake	IL	60030		Affiliate	5/9/2023	\$37,800.00	Inventory purchase from Okabe Co.
Okabe Co., Inc.	1120 E Peterson Rd	Grayslake	IL	60030		Affiliate	8/8/2023	\$45,360.00	Inventory purchase from Okabe Co.
Okabe Co., Inc.	1120 E Peterson Rd	Grayslake	IL	60030		Affiliate	8/28/2023	\$1,077.00	Inventory purchase from Okabe Co.
Okabe Co., Inc.	1120 E Peterson Rd	Grayslake	IL	60030		Affiliate	9/5/2023	\$60,480.00	Inventory purchase from Okabe Co.
Okabe Co., Inc.	1120 E Peterson Rd	Grayslake	IL	60030		Affiliate	9/8/2023	\$1,077.00	Inventory purchase from Okabe Co.
Okabe Co., Inc.	1120 E Peterson Rd	Grayslake	IL	60030		Affiliate	9/29/2023	\$11,604.60	Inventory purchase from Okabe Co.
							TOTAL:	\$1,125,622.96	
Okabe Ltd (Japan)	4-21-15, Mukojima, Sumida-Ku	Tokyo		131-8505	Japan	Parent	4/10/2023	\$25,415.10	Personnel Expenses
Okabe Ltd (Japan)	4-21-15, Mukojima, Sumida-Ku	Tokyo		131-8505	Japan	Parent	4/10/2023	\$8,795.10	Financial guarantee chrg F23Q1
							TOTAL:	\$34,210.20	
Water Gremlin Aquila Company S.	Via Firenze, 1C/3	Cellatica	Brescia	25060	Italy	Subsidiary	11/9/2022	\$124,614.41	Inventory/Materials
Water Gremlin Aquila Company S.	Via Firenze, 1C/3	Cellatica	Brescia	25060	Italy	Subsidiary	11/9/2022	\$201,689.40	Inventory/Materials
Water Gremlin Aquila Company S.	Via Firenze, 1C/3	Cellatica	Brescia	25060	Italy	Subsidiary	11/9/2022	\$72,769.20	Inventory/Materials
Water Gremlin Aquila Company S.	Via Firenze, 1C/3	Cellatica	Brescia	25060	Italy	Subsidiary	11/9/2022	\$96,167.74	Inventory/Materials
Water Gremlin Aquila Company S.	Via Firenze, 1C/3	Cellatica	Brescia	25060	Italy	Subsidiary	11/9/2022	\$47.00	Contract Wire Fee
Water Gremlin Aquila Company S.	Via Firenze, 1C/3	Cellatica	Brescia	25060	Italy	Subsidiary	1/13/2023	\$141,990.86	Inventory/Materials
Water Gremlin Aquila Company S.	Via Firenze, 1C/3	Cellatica	Brescia	25060	Italy	Subsidiary	1/13/2023	\$47.00	Contract Wire Fee
Water Gremlin Aquila Company S.	Via Firenze, 1C/3	Cellatica	Brescia	25060	Italy	Subsidiary	2/2/2023	\$9,120.00	Jan WGA Mgmt Fee
Water Gremlin Aquila Company S.	Via Firenze, 1C/3	Cellatica	Brescia	25060	Italy	Subsidiary	2/7/2023	\$82,080.00	Inventory/Materials
Water Gremlin Aquila Company S.	Via Firenze, 1C/3	Cellatica	Brescia	25060	Italy	Subsidiary	2/7/2023	\$47.00	Contract Wire Fee
Water Gremlin Aquila Company S.	Via Firenze, 1C/3	Cellatica	Brescia	25060	Italy	Subsidiary	6/16/2023	\$132,497.10	Inventory/Materials
Water Gremlin Aquila Company S.	Via Firenze, 1C/3	Cellatica	Brescia	25060	Italy	Subsidiary	6/16/2023	\$47.00	Contract Wire Fee
Water Gremlin Aquila Company S.	Via Firenze, 1C/3	Cellatica	Brescia	25060	Italy	Subsidiary	7/13/2023	\$7,716.91	Inventory/Materials
Water Gremlin Aquila Company S.	Via Firenze, 1C/3	Cellatica	Brescia	25060	Italy	Subsidiary	7/13/2023	\$35.00	Contract Wire Fee
							TOTAL:	\$868,868.62	
Water Gremlin Company	4400 Otter Lake Rd	White Bear Township	MN	55110		Subsidiary	10/23/2023	\$650.00	Dividend Payment
Water Gremlin Company	4400 Otter Lake Rd	White Bear Township	MN	55110		Subsidiary	12/27/2022	\$5,022,650.00	Dividend Payment
							TOTAL:	\$5,023,300.00	
GRAND TOTAL:								\$7,150,147.90	

Fill in this information to identify the case:**Debtor name:** Water Gremlin Holdings, Inc.**United States Bankruptcy Court for the:** District of Delaware**Case number:** 23-11776**Check if this is an
amended filing**

WARNING - Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

I have examined the information in this Statement of Financial Affairs and any attachments and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on

12/18/2023/s/ Bradley J. Hartsell

Signature of individual signing on behalf of debtor

Bradley J. Hartsell

Printed name

Authorized Signer

Position or relationship to debtor

Are additional pages to Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy (Official Form 207) attached?

No



Yes